

**Illinois Department of Revenue
Regulations**

Title 86 Part 130 Section 130.2170 Warehousemen

**TITLE 86: REVENUE
PART 130
RETAILERS' OCCUPATION TAX**

Section 130.2170 Warehousemen

a) When Liable For Tax

In cases in which warehousemen hold themselves out to the public as being engaged in the business of selling, to purchasers for use or consumption, secondhand furniture or other tangible personal property to which they have acquired title, such warehousemen, when they sell any such tangible personal property to purchasers for use or consumption, incur Retailers' Occupation Tax liability.

b) When Not Liable For Tax

- 1) Warehousemen are engaged primarily in the business of moving, storing, packing and shipping tangible personal property belonging to other persons, and such activities constitute engaging in a service occupation. To the extent to which warehousemen engage in such service occupation, they are not engaged in the business of selling tangible personal property to purchasers for use or consumption within the meaning of the Act and are not required to remit Retailers' Occupation Tax measured by any of their receipts from such activities.
- 2) When warehousemen, in order to satisfy warehousemen's liens for claims on account of moving, storage, or other service charges which have accrued, sell at auction tangible personal property belonging to other persons who are known or disclosed to the purchaser, such warehousemen are acting merely as agents for the owners of such property and are not themselves making sales within the meaning of the Act.
- 3) In case any person, whose property is being sold by a warehouseman to a purchaser for use or consumption in order to satisfy a warehouseman's lien as described in subsection (b)(2) of this Section is engaged in the business of selling that type of tangible personal property to purchasers for use or consumption, the tax must be paid by the person whose property is thus sold.
- 4) For the status, under the Act, of agents who act for unknown or undisclosed principals, see Section 130.1915 of this Part.

(Source: Amended at 24 Ill. Reg. 15104, effective October 2, 2000)